

his promise to the American people. He said he would discontinue the DACA immigration program, which allows hundreds of thousands of illegal immigrants to stay in the country and receive work permits.

By ending the unconstitutional DACA program, he has overturned the last of President Obama's amnesty agenda and returned to the rule of law. President Obama, a former constitutional law professor, said many times that DACA was unconstitutional.

Congress and the administration should strengthen our laws against illegal immigration and ensure that our immigration policies put unemployed Americans first. The U.S. labor participation rate is at a 40-year low.

President Trump is right to discontinue the DACA program and let Congress address immigration policies, including securing the border.

#### EDUCATION FUNDING

(Mr. MARSHALL asked and was given permission to address the House for 1 minute.)

Mr. MARSHALL. Madam Speaker, I rise today to discuss education: the building block to a successful future.

As a father and, now, a grandfather for the second time, I know our education system is of the utmost importance. Education is truly one of the pillars of my life.

I am a strong advocate for limiting the scope of the Federal Government in education decisions. Our school boards and teachers understand what works best for these individual students, and providing them control to make their own decisions ensures the best results for our students.

I am encouraged to see the House retain and increase many of the Federal funding levels for education, including funding for career and technical education State grants. I am very pleased to see Congress increase funding for IDEA, the Individuals with Disabilities Education Act, by \$200 million.

I urge my colleagues to also talk to their local teachers, administrators, and students to see what works and what doesn't.

Educating the next generation is one of the most sacred responsibilities, and I thank those like I met with who dedicate their lives to that cause.

#### RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 5 p.m. today.

Accordingly (at 2 o'clock and 8 minutes p.m.), the House stood in recess.

□ 1700

#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. DUNCAN of Tennessee) at 5 p.m.

#### ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

The House will resume proceedings on postponed questions at a later time.

#### RESTRAINING EXCESSIVE SEIZURE OF PROPERTY THROUGH THE EXPLOITATION OF CIVIL ASSET FORFEITURE TOOLS ACT

Mr. ROSKAM. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1843) to amend title 31, United States Code, to prohibit the Internal Revenue Service from carrying out seizures relating to a structuring transaction unless the property to be seized derived from an illegal source or the funds were structured for the purpose of concealing the violation of another criminal law or regulation, to require notice and a post-seizure hearing for such seizures, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1843

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

*This Act may be cited as the "Clyde-Hirsch-Sowers RESPECT Act" or the "Restraining Excessive Seizure of Property through the Exploitation of Civil Asset Forfeiture Tools Act".*

#### SEC. 2. INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.

*Section 5317(c)(2) of title 31, United States Code, is amended—*

*(1) by striking "Any property" and inserting the following:*

*"(A) IN GENERAL.—Any property"; and*

*(2) by adding at the end the following:*

*"(B) INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.—*

*"(i) PROPERTY DERIVED FROM AN ILLEGAL SOURCE.—Property may only be seized by the Internal Revenue Service pursuant to subparagraph (A) by reason of a claimed violation of section 5324 if the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.*

*"(ii) NOTICE.—Not later than 30 days after property is seized by the Internal Revenue Service pursuant to subparagraph (A), the Internal Revenue Service shall—*

*"(I) make a good faith effort to find all persons with an ownership interest in such property; and*

*"(II) provide each such person with a notice of the seizure and of the person's rights under clause (iv).*

*"(iii) EXTENSION OF NOTICE UNDER CERTAIN CIRCUMSTANCES.—The Internal Revenue Service may apply to a court of competent jurisdiction for one 30-day extension of the notice requirement under clause (ii) if the Internal Revenue Service can establish probable cause of an imminent threat to national security or personal safety necessitating such extension.*

*"(iv) POST-SEIZURE HEARING.—If a person with a property interest in property seized pursuant to subparagraph (A) by the Internal Revenue Service requests a hearing by a court of competent jurisdiction within 30 days after the date on which notice is provided under subclause (ii), such property shall be returned unless the court holds an adversarial hearing and finds within 30 days of such request (or such longer period as the court may provide, but only on request of an interested party) that there is probable cause to believe that there is a violation of section 5324 involving such property and probable cause to believe that the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324."*

#### SEC. 3. EXCLUSION OF INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

*(a) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting before section 140 the following new section:*

#### "SEC. 139G. INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

*"Gross income shall not include any interest received from the Federal Government in connection with an action to recover property seized by the Internal Revenue Service pursuant to section 5317(c)(2) of title 31, United States Code, by reason of a claimed violation of section 5324 of such title."*

*(b) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting before the item relating to section 140 the following new item:*

*"Sec. 139G. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction."*

*(c) EFFECTIVE DATE.—The amendments made by this section shall apply to interest received on or after the date of the enactment of this Act.*

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Illinois (Mr. ROSKAM) and the gentleman from Massachusetts (Mr. NEAL) each will control 20 minutes.

The Chair recognizes the gentleman from Illinois.

#### GENERAL LEAVE

Mr. ROSKAM. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks and include extraneous material for H.R. 1843, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. ROSKAM. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, if a person deposits \$10,000 or more into a financial institution, that institution must submit a currency transaction report to the Treasury Department. Avoiding this reporting requirement by purposefully staying below the \$10,000 limit is a Federal crime known as structuring.

Structuring was made illegal in 1986 to prevent large-scale criminal enterprises, terrorists, and money launderers from hiding their illegally earned money from authorities by consistently depositing just shy of that